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ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
TOWN OF PALERMO
MAINE

For the Municipal Year 1945

HUTCHINS BROTHERS
Thorndike, Maine
Printers

ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
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Town Warrant

**To Harry Grady, a Constable in the Town of Palermo,
in the County of Waldo, in the State of Maine:
Greetings**

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of said Town, qualified by law to vote in town affairs, to meet at the Branch Mills Grange Hall, in said town, on Monday, the Eleventh Day of March, 1946 at Ten o'clock in the forenoon, to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To choose a Board of Selectmen for the ensuing year.
- Art. 4. To choose a Board of Assessors for the ensuing year.
- Art. 5. To choose one member of the Overseers of the Poor for a term of three years.
- Art. 6. To elect one member of the Superintending School Committee for a term of three years.
- Art. 7. To elect one member of the Superintending School Committee for a term of two years.
- Art. 8. To elect one member of the Superintending School Committee for a term of one year.
- Art. 9. To see how many Road Commissioners the Town will elect for the ensuing year.
- Art. 10. To elect one or more Road Commissioners for the ensuing year.

- Art. 11. To see what method the Town will take to Collect taxes for the ensuing year and act on same.
- Art. 12. To choose a Tax Collector for the ensuing year.
- Art. 13. To choose a Treasurer for the ensuing year.
- Art. 14. To choose a Constable for the ensuing year.
- Art. 15. To choose all other necessary Town Officers for the ensuing year.
- Art. 16. To see what sum of money the Town will vote to raise and appropriate for Snow Bills for the winter of 1945-46.
- Art. 17. To see what sum of money the Town will raise and appropriate for Roads and Bridges for the ensuing year.
- Art. 18. To see what sum of money the Town will vote to raise and appropriate for Schools for the ensuing year.
- Art. 19. To see if the Town will raise and appropriate \$50. for Public Health Nursing in Palermo. Said sum to be expended by the State Bureau of Health for local service.
- Art. 20. To see if the Town will raise and appropriate \$100. for repairs on school buildings.
- Art. 21. To see if the Town will raise and appropriate \$1,000. or any part thereof for Future Construction.
- Art. 22. To see what sum of money the Town will vote to raise and appropriate for Support of Poor for the ensuing year.
- Art. 23. To see what sum of money the Town will vote to raise and appropriate for Town Officers' Bills.

- Art. 24. To see what sum of money the Town will vote to raise and appropriate for Patrolled Highway maintenance.
- Art. 25. To see if the Town will vote to raise and appropriate \$724. for maintenance of the improved sections of Third Class Roads as required by Sec. 52, Chap. 20, R. S. 1944.
- Art. 26. To see if the Town will vote to raise and appropriate \$54. for maintenance of Street Lights.
- Art. 27. To see what sum the Town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of Ways, Highways and Bridges) under the provisions of Sections 25 and 29, Chap 20, R. S. 1944 as amended .
- Art. 28. To see if the Town will vote to appropriate the sum of \$200. to cooperate with the Maine Forest Service and the Federal Government in the Control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 11 Sections 62-63-64.
- Art. 29. To see whether or not the Town will vote to raise and appropriate the sum of Twenty-five Dollars (\$25.) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.
- Art. 30. To see if the Town will vote to raise and appropriate a sum of money for fire equipment and if so, how much.
- Art. 31. To see what sum of money the Town will vote

to raise and appropriate for other Town Charges.

- Art. 32. To see if the Town will vote to raise and appropriate \$27. per year for a period of five years, to provide lights for Greeley's Corner School.
- Art. 33. To see if the Town will vote to accept a Trust Fund for the care of the Lenfest Cemetery.
- Art. 34. To see if the Town will vote to instruct the Selectmen to sell property acquired by Tax Liens and give Quit Claim Deeds of same.
- Art. 35. To see if the Town will vote to give a discount of 2% on 1946 Taxes paid in cash before July 1, 1946.
- Art. 36. To see if the Town will authorize the Selectmen to hire money for the use of the Town upon the credit of the town.
- Art. 37. To transact any other business that may legally come before said meeting.

The Selectmen give notice that they will be in session for the purpose of revising and correcting the list of voters at the Town Office at nine o'clock in the forenoon of said day.

Hereof fail not and have you there and then this warrant with your doings thereon.

Given under our hands this Eighteenth day of February, A. D. 1946.

F. E. HOWARD

JOHN SEEKINS, Jr.

HOWARD DRAKE

Selectmen of Palermo

Report of Assessors and Selectmen

For the Year Ending February, 1946

	Real Estate	Personal Estate	Total
Resident	\$124,175.00	\$31,337.45	\$174,326.00
Non-Resident	50,151.00	5,511.14	36,848.59
Total Value of Land			\$106,246.00
Total Value of Buildings			68,080.00
No. of Polls Taxed		133	
No. of Polls Not Taxed		13	
Rate of Taxation		.082	

Amount of Tax Assessed in 1945

State Tax	\$1,542.51
County Tax	712.10
Snow Bills	2,000.00
Roads and Bridges	2,000.00
Schools	4,700.00
Health Nursing	50.00
Post War Construction	500.00
Support of Poor	300.00
Town Officers	1,200.00
Patrolled Highway	650.00
Third Class Maintenance	724.00
Street Lights	54.00
Payment on Note	500.00
Brown Road	100.00
Brown to Bailey Road	300.00
Frank Brown Road	200.00
Fire Equipment	800.00
Town Charges	1,000.00

Overlay	382.71
Supplementary Tax	57.22
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	\$17,772.54

Roads and Bridges

Expended by Everett Jones

	Labor	Material
Brown, Frank	\$ 4.78	
Belden, Norman	14.46	
Berge Metal Culvert Co.		\$ 16.32
Bailey, Melvin	42.36	
Belden, Win	2.40	
Bailey, Carl	4.48	
Bulmer, Paul	14.91	
Conley, James	135.84	
Cooper, Frank		116.20
Coll. Internal Revenue	99.89	
Curtis, Wallace	20.21	
Dowe, E. R.		36.09
Dinsmore, Kenneth		28.67
Davis, Herman	6.72	
Davis, Burton	4.78	
Emerson, Jesse	2.56	
Fuller, George, Jr.	7.75	
Foy, Clarence	49.28	
Glendenning, Myron	197.17	
Glendenning, Leonard	25.50	
Grant, Burt	5.03	
Grady, Harry		30.00
Hannan, Ross	14.95	
Hannan, Arthur	43.63	
Howard, F. E.	50.15	
Hussey Hardware Co.		6.65
Higgins, M. R.	2.59	
Jones, Woodbury	28.94	
Joep, Fred	25.40	

TOWN OF PALERMO

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Jope, Clifford	8.96	
Jones, Floyd	17.37	
Jones, Everett		7.00
Kaufman, Howard	24.64	
Morang, Albert	11.09	
Morang, Fred	13.09	
Merrithew, Willie	7.77	
Merrill, M. W.		5.00
Morse, Harry	6.50	
Nelson, M. L.		101.22
Nutter, Ray	29.54	
Palermo, Town of, tractor	214.00	
Powell, Win	257.56	
Pelletier, Alphe	5.79	
Plummer, Arthur	4.56	
Parmenter, Elvill	10.06	
Richards, Agnes		18.75
Ruoff, Gus	8.96	
Ross, A. C. & Son		6.20
Scates, John	5.54	
Sabin, S. N.	5.00	
State Highway Comm.		17.34
Turner, George	24.14	
Turner, J. D.	10.58	
Tobey, James	27.91	
Tibbetts, Charles	2.24	
Tibbetts, John	7.90	
Tyler, Arthur	10.50	25.00
Turner, Oscar	93.20	
Thurston, Perley		10.05
Thomas, William		11.25
Turner, Charles		3.30
	<hr/>	<hr/>
	\$1,628.83	\$421.70
Total Expended		\$2,050.53
Appropriated		2,000.00
Overexpended		50.53

Third Class Maintenance

Everett Jones, Foreman

	Labor	Material
Bradstreet, Russell	\$37.33	
Belden, Win	30.18	
Conley, James	26.44	
Coll. Internal Revenue	45.67	
Davis, Hermon	6.01	
Glendenning, Myron	90.19	
Hannan, Arthur	11.84	
Howard, F. E.	16.95	
Higgins, M. R.	15.54	
Hisor, Myrick		5.85
Jones, Everett	111.80	
Joep, Fred	15.54	
Joep, Clifford	13.44	
Jones, Floyd	25.50	
Kaufman, Gus	30.08	
Kaufman, Howard	17.92	
Merrithew, Willie	23.07	
Morang, Fred	28.68	
Morang, Albert	26.88	
Nelson, Warren	5.70	
Perkins, Charles	3.19	
Powell, Win	110.41	
Ruoff, Gus	4.48	
Richards, Agnes		3.60
Turner, J. D.	9.87	
Turner, Oscar	23.79	
Thomas, William		4.20
Tibetts, Charles	2.24	
	<hr/>	<hr/>
	\$732.64	\$13.65
Total Expended		\$746.29
Appropriated by Town		724.00
Overexpended		22.29

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Brown to Bailey Road

Expended by Everett Jones

	Labor	Material
Bailey, Melvin	\$27.49	
Brown, Frank	3.59	
Coll. Internal Revenue	17.73	
Foy, Clarence	30.24	
Glendenning, Myron	23.96	
Howard, Forrest	5.65	
Jones, Everett	32.49	
Jones, Floyd	6.80	
Joep, Clifford	8.96	
Joep, Fred	10.36	
Lampson, Madge		3.60
Merrithew, Willie	5.18	
Nutter, Ray	23.90	
Powell, Win	46.32	
Richards, Agnes		6.30
Ross, A. C. and Son		30.00
Town of Palermo, tractor	8.00	
Tobey, James	5.91	
	<hr/>	<hr/>
	\$256.58	\$39.90
Total Expended		\$296.48
Appropriated by Town		300.00
Unexpended		3.52

Frank Brown Road

Expended by Everett Jones

	Labor
Brown, Frank	\$19.12
Conley, James	17.92
Coll. Internal Revenue	14.90
Glendenning, Myron	42.74
Glendenning, Leonard	19.12

Jones, Everett	22.60
Nutter, Ray	19.12
Powell, Win	46.32
Turner, Oscar	19.12
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	\$220.96

Total Expended	\$220.96
Appropriated by Town	200.00
Overexpended	20.96

Brown Road

Expended by Everett Jones

	Labor	Material
Conley, James	\$ 8.96	
Coll. Internal Revenue	5.55	
Fuller, George, Jr.	5.03	
Glendenning, Myron	23.96	
Glendenning, Leonard	9.56	
Hisler, Myric		6.00
Jones, Everett	11.30	
Powell, Win	11.58	
Staples, Warren	10.36	
Turner, Oscar	9.56	
	<hr/>	<hr/>
	\$95.86	\$6.00

Total Expended	\$101.86
Appropriated by Town	100.00
Overexpended	1.86

Lawrence Hill Road

F. E. Howard, Foreman

	Labor	Material
Belden, Win	9.86	
Bailey, Melvin	4.90	
Coll. Internal Revenue	8.28	

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Foy, Clarence	13.68
Howard, F. E.	22.60
Higgins, M. R.	10.26
Morang, Albert	9.12
Morang, Fred	9.80
Nutter, Ray	14.70

 \$103.20

Expended by Town

\$103.20

Snow Removal, 1945 and 1946**Snow Fence and Stock Pile**

	Labor	Material
Arnold, W. B. Co.		\$ 4.53
Bailey, Carl	\$ 4.48	
Clark, Walter	9.12	
Clark, Walter, Jr.	11.20	
Conley, James	11.37	
Coll. Internal Revenue	5.74	
Jones, Everett	19.68	
Kaufman, Gus	8.51	
Nelson, L. R.	31.15	
Powell, Win	30.02	
Turner, Oscar	4.19	
Wade, Arnold	9.08	
Wood, Allen	8.10	
W. H. Shurtleff Co., salt		37.00
Willoughby, Freelan	12.95	
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	\$165.59	\$41.53
Total Expended		\$207.12

Sanding

Bulmer, Paul	\$ 2.48
Bulmer, Walter	16.44
Coll. Internal Revenue	9.04

Curtis, Wallace	.99
Davis, Burton	2.48
Davis, Hermon	2.48
Dyer, J. W.	7.44
Dyer, Herbert	4.96
Glidden, Mahlon	46.97
Glidden, Lawrence	1.65
Glidden, George B.	1.65
Grady, Harry	1.50
Glendenning, Leonard	1.24
Glendenning, Myron	2.94
Haskell, Merton	24.63
Jones, Floyd	14.90
Merrithew, Willie	11.57
Merrithew, Charlie	8.84
Severance, Merle	8.59

Total Expended	<u>\$170.79</u>
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Snow Removal

1945 and 1946

	Labor	Material
Blaisdell, William	\$25.11	
Brown, C A.	47.06	
Brann, Norman	3.00	
Curtis, Wallace	61.27	
Curtis, Royden	15.78	
Collector, Internal Revenue	49.41	
Clark, B. M.		\$101.05
Dowe, E. R.		81.48
Dyer, Harold	169.20	
Dinsmore, Kenneth		47.81
Foster, Stanley	3.50	
Glidden, Mahlon	670.60	
Glidden, Lawrence	47.39	
Grady, Harry	2.00	
Hussey Hardware Co.		7.92

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Haskell, Merton	58.76	
Murray Machinery Co.		44.89
Maine Steel, Inc.		18.80
Nelson, M. L.	505.83	
Portland Tractor Co.		125.32
State Highway Comm.		3.75
Tobey, Elwood	54.38	
Trudeau, Conrad	5.80	
Willoughby, Freelan	170.38	
	<hr/>	<hr/>
	\$1,914.27	\$412.22

Total Expended		\$2,704.40
Appropriated by Town		2,000.00
Received from State		1,920.44
Rec'd of Frank Cooper, plowing road		2.00
Rec'd of Road Comm., use of tractor		222.00
Total Available		4,144.44
Unexpended		1,440.04

State Aid Highway

Appropriated in 1942		\$799.00
None Expended		

Patrolled Highway

Appropriated by Town		\$650.00
Paid State Highway Comm.		801.90
Overexpended		151.90

Street Lights

Appropriated by Town		\$54.00
Paid Central Maine Power Co.		54.00

Town Poor

Gabrial Bourassa		
Institutional Services		\$41.14

ANNUAL REPORT

Willard Marston

Paid City of Waterville	\$247.00
Total Expended	288.14
Appropriated by Town	300.00
Unexpended	11.86

State Poor

John Dunton

Pail E. R. Dowe, Supplies	\$57.75
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Schools

Balance on Hand	\$ 50.64
Appropriated by Town	4,700.00
Received from State	4,185.32
Received from Merle S. Jones, tuition	18.00
Total of	\$8,953.96
Paid Supt. Payrolls	8,202.39
Unexpended	\$751.57

Repairs on School Buildings

Balance from 1943	\$76.00
Paid Claybon Stickney	6.00
Unexpended	70.00

Fire Fighting Equipment

Appropriated by Town	\$800.00
None Expended	

Post War Construction

Appropriated by Town	\$500.00
None Expended	

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Temporary Loans

May 5, 1945 Hired of Eben Foster	\$1,000.00
Feb. 9, 1946 Paid Eben Foster Estate	1,000.00

Outstanding Note

Hired June 2, 1941 of E. H. Foster	\$1,775.00
Appropriated by Town	500.00
Feb. 9, 1946 Paid E. H. Foster Estate	1,775.00

Town Charges

Central Maine Power Co., lights for garage	\$12.00
Hutchins Brothers, printing town reports	67.75
F. E. Howard, postage and tel. tolls	8.85
Marks Printing House, town books	41.88
Hutchins Brothers, coll. supplies	8.40
Field and Quimby, treas. bond	10.00
R. B. Herrick Co., flags, soldiers' graves	9.87
Harry Grady, watching fire	6.60
F. E. Howard, watching fire	7.92
Augusta Fire Department, fire, Nelson's Garage	35.00
Loring, Short & Harmon, office supplies	4.08
William Wilson, care of screen	20.00
Dinsmore Grain Co., office supplies	2.24
John Richardson, keeping tramp	3.00
State Department of Audit	63.33
Beatrice Seekins, postage and money orders	15.20
E. H. Foster Estate, int. on notes	174.78
Branch Mills Grange, rent of hall and office	20.00
Faye M. Jones, discount on taxes	128.85
Faye M. Jones, postage	12.98
E. R. Dowe, lunch for tramp	.35
F. E. Howard, use of car out of town	25.00
John Seekins, Jr., tel. and office supplies	1.27
G. M. Crommett, postage and money orders	5.31
G. M. Crommett, vital statistics	6.25

L. R. Nelson, overpaid by audit	15.17
Harry Grady, serving papers	6.00
Charles E. Downing Co. insurance on tractor	23.00
Calvin Bowles, repairs on car	5.95
Beatrice Seekins, check book and service charge	2.87

Total Expended	\$743.90
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Appropriated by Town	\$1,000.00
A. W. Bushey Fire	10.00
State of Maine, fire reimbursement	7.26
State of Maine, dog tax refund	27.82
Tax Lien Fees	9.48
Unexpended	310.66

Town Officers' Salaries

Merle S. Jones, Supt. of Schools	\$213.36
Everett Jones, Road Commissioner	258.22
Beatrice Seekins, Treasurer	70.00
Harry Grady, Constable	15.00
Harry Grady, School Comm.	17.50
Faye M. Jones, School Comm.	12.00
Ruby C. Nelson, School Comm.	7.50
Faye M. Jones, Excise Tax	10.00
F. E. Howard, Selectman and Assessor	207.42
John Seekins, Jr., Selectman and Assessor	134.26
Howard Drake, Selectman and Assessor	115.54
G. M. Crommett, Town Clerk	10.00
Coll. Internal Revenue	14.68
M. L. Nelson, Moderator	2.50
Faye M. Jones, Collector	441.42

Total Expended	\$1,529.40
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Appropriated by Town	1,200.00
Overexpended	329.40

(Continued on page 25)

Auditor's Report

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

February 4, 1946

Borad of Selectmen
Palermo,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Palermo have been audited by Auditors M. G. Allen and C. G. Spofford for the period February 25, 1944 to February 19, 1945 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated. Recommendations are also made which, we believe, are worthy of your consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

COMMENTS

Re: Audit of the Town of Palermo

February 25, 1944 to February 19, 1945

The 1944 tax commitment was found to be in agreement with the Assessors' Records.

The balance due from the Collector is presented by a list of unpaid taxes taken from the records.

The excise tax collections were verified with the copies of the receipts issued. As the money received on excise taxes was not paid to the Treasurer according to the receipts issued, it was necessary to stop the verification on the last sheet turned over to the Selectmen. As an amount of \$31.89 was paid in excess of the tax sheets, it was necessary to set this amount up as a deferred credit.

It is recommended that payment to the Treasurer cover a stipulated amount of excise tax receipts.

As far as could be ascertained, all receipts were recorded and the cash was deposited in the bank.

Expenditures were made by check from properly authorized warrants, supported by invoices and payrolls on file.

The cash balance was reconciled with the bank. Payments recorded as received on tax liens were found to have been applied against the proper items.

The trust fund investments were examined and all income withdrawn appeared to have been properly expended.

Verifications to the extent deemed necessary were made of the asset and liability accounts.

It is recommended that receipts be drawn to cover the Withholding Tax deductions and when payment is made, a warrant given to cover same.

TOWN OF PALERMO

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		Comparative GENERAL
ASSETS		
February 19, 1945	Feb. 25, 1944	
Cash (Schedule A-1)	\$1,729.95	\$426.23
Tax Accounts Uncollected:		
Taxes (Schedule A-2)	\$919.10	\$2,001.26
Tax Liens (Schedule A3)	587.72	341.33
Tax Acquired Property (Sch. A-4)	129.47	4.72
	<u>1,636.29</u>	<u>2,347.31</u>
Less - Reserve for Col.	235.40	
	<u>1,400.89</u>	2,347.31
Accounts Receivable		252.14
Less - Reserve for Collection		<u>57.47</u>
		194.67
TOTAL ASSETS	<u>\$3,130.84</u>	<u>\$2,968.21</u>
		TRUST
Cash - Time Deposits (Schedule A-5)	\$3,900.29	\$3,488.75
BALANCE SHEET		
LIABILITIES		
FUND	Feb. 19, 1945	Feb. 25, 1944
Accounts Payable (Schedule A-6)	\$ 15.17	
Notes Payable (Schedule A-7)	1,775.00	\$3,275.00
Due Other Agency:		
Withholding Tax	92.38	
Deferred Credit:		
Prepaid Excise Tax (Collector)	31.89	
TOTAL LIABILITIES	<u>\$1,914.44</u>	<u>\$3,275.00</u>
SURPLUS		
Departmental Balances		
Forward (net) (Exhibit D)	\$925.64	\$ 717.13
Net Surplus (deficit) (Exhibit E)	290.76	1,023.92
	<u>1,216.40</u>	<u>306.79</u>
TOTAL LIABILITIES AND SURPLUS	<u>\$3,130.84</u>	<u>\$2,968.21</u>
FUNDS		
Trust Funds	<u>\$3,900.29</u>	<u>\$3488.75</u>

STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ended February 19, 1945

		CREDITS		
	From 43 44 Year	Appro- priations	Depart- mental Receipts	Other Credits
GENERAL GOVERNMENT				
Town Officers		\$1,200.00		
Town Charges		1,000.00	\$261.20	
		2,200.00	261.20	
PROTECTION				
Street Lights		50.00		
HEALTH AND SANITA- TION				
School Nurse		35.00		
HIGHWAYS AND BRIDGES				
Roads and Bridges		1,500.00		
Snow Removal		2,500.00	1,891.55	
State Aid Road	\$799.00			
Highway Patrol		625.00		
3rd Cl. Road Maint.	110.88	724.00		
Brown Road		100.00		
Tractor House		300.00		
Special Resolve			591.24	
	909.88	5,749.00	2,482.79	
CHARITIES				
Poor - Town		200.00		\$104.35
EDUCATION				
Schools	292.75	4,700.00	3,483.75	
Repairs	100.00			
	192.75	4,700.00	3,483.75	
CEMETERIES				
Trust Fund Income			60.00	
MUNICIPAL INDEBTED- NESS				
Payment on Notes		750.00		
SPECIAL ASSESSMENTS				
State Tax		1,538.82		
County Tax		636.46		
		2,175.28		
TOTALS	\$717.13	\$15,859.28	\$6,287.74	\$104.35
EXHIBITS	(Ex. A)	(Ex. C)	(Ex. B)	

EXHIBIT D

al	CHARGES		BALANCES		To 45 46 Year
	Cash Disburse- ments	Other Charges	LAPSED Over- draft	Unex- pended	
200.00	\$1,540.82		\$340.82		
261.20	921.62	\$109.65		\$229.93	
461.20	2,462.44	109.65	340.82	229.93	
50.00	54.00		4.00		
35.00	35.00				
500.00	1,418.64			81.36	
391.55	4,526.39		134.84		
799.00					\$799.00
625.00	648.90		23.90		
834.88	865.34		30.46		
100.00	101.89		1.89		
300.00	249.88			50.12	
591.24	591.24				
141.67	8,402.28		191.09	131.48	799.00
304.35	20.00			284.35	
891.00	7,840.36				50.64
100.00	24.00				76.00
991.00	7,864.36				126.64
60.00	60.00				
750.00		750.00			
538.82	1,538.82				
636.46	636.46				
1,175.28	2,175.28				
2,968.50	\$21,073.36	\$859.65	\$535.91	\$645.76	\$925.64
	(Ex. B)		(Ex. E)	(Ex. E)	(Ex. A)

ANNUAL REPORT

EXHIBIT E

ANALYSIS OF CHANGE FROM NET DEFICIT TO NET SURPLUS

Year Ended February 19, 1945

Net Deficit - February 25, 1944 (Exhibit A)		\$1,023.92
Transactions Affecting Prior Years:		
Charge - To set up a Reserve for Collection of Tax Accounts		235.40
		<hr/> 1,259.32
Transactions Affecting Current Year:		
Operating Accounts -		
Credits - Departmental Balances:		
Unexpended (Exhibit D)	\$645.76	
Overdraft (Overdraft)	535.91	
		<hr/> 109.85
Overlay (Exhibit C)	\$506.45	
Supplemental Taxes	92.62	
Excise Tax (Exhibit B)	202.19	
Appropriation for Payment on Notes	750.00	
	<hr/> 1,551.26	
		<hr/> 1,661.11
Charges - Abatements		111.03
		<hr/>
NET CREDITS		\$1,550.08
		<hr/>
NET SURPLUS - Feb. 19, 1945 (Exhibit A)		\$ 290.76
		<hr/>

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

TOWN OF PALERMO

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(Continued from page 18)

Abatements

1939 Frank Richardson, unable to pay	\$1.85
1940 Frank Richardson, unable to pay	3.17
1941 Frank Richardson, unable to pay	3.03
1941 Conrad Kennison, error in Taxation	3.35
1942 Frank Richardson, unable to pay	7.58
1942 Conrad Kennison, error in taxation	3.05
1943 Frank Richardson, unable to pay	1.58

Total	\$23.61
Paid to L. R. Nelson, Collector	23.61
1944 Frank Richardson, unable to pay	\$1.90
1945 Carroll Rowe, paid elsewhere	3.00
1945 Harold Saban, paid elsewhere	3.00
1945 D. T. Loder, paid elsewhere	3.00
1945 Henry Barton, paid elsewhere	3.00

Total	\$13.90
Paid Faye M. Jones	13.90

Lindrey Stevens Tax, Paid in Smithfield

1944 Lawyer and Constable	34.20
Paid Town of Palermo	34.20

Financial Statement

Resources

Cash in Treasury, Feb. 18, 1946	\$4,191.70
Due from State, snow removal	864.16
Due from State, pauper account	57.75.
Due from George Downer, medical attention	11.00
Due from W. Austin, medical attention	20.00
Deed of Jesse Emerson Place	124.75
Deed of Edward Thurston Lot	4.72

15 1945 Tax Liens	329.53
Due 1944 Tax Liens	180.24
Due 1941 Tax Lien	39.81
Due, 1939 Tax Lien	6.30
Due 1938 Tax Lien	42.25
Due from L. R. Nelson, 1943 Tax	80.46
Due from L. R. Nelson, 1942 Tax	134.81
Due from L. R. Nelson, 1941 Tax	175.67
Due from L. R. Nelson, 1940 Tax	95.06
Due from L. R. Nelson, 1939 Tax	29.61
Due from L. R. Nelson, 1938 Tax	59.51
Due from L. R. Nelson, 1937 Tax	17.41
Due from L. R. Nelson, 1936 Tax	1.04
Due by Audit, 1931 Tax	5.51

\$6,471.29

Liabilities, None

Cemetery Trust Funds

	Balance	New Deposits	Interest Earned	Balance Withdrawn	Balance 2/20/46
First National Granite Bank, Augusta	216.45				
Martha Belden	\$238.35	\$ 3.58	\$ 2.00	\$ 239.93	
Batchelder Fund	527.46	7.95	7.00	528.41	
George Black	123.71	1.85		125.56	
Greeley's Cor. New Cem. Fence	10.18	.14		10.32	
Augusta Savings Bank					
Greeley's Cor. Old Cem.	1,696.62	34.21	35.62	1,695.21	
Greeley's Cor. New Cem. Eight Trust Funds	703.97	14.12	14.32	702.27	
Jacob and Hannah Greeley Lot	200.00	4.06	4.06	200.00	
Otis Hathorn	100.00	2.04		102.04	
Oscar E. Pawlowsky	300.00	6.00	6.00	300.00	
Ernest J. Parmenter	150.00	.30		150.30	

Care of Cemeteries

	Labor
F. E. Howard, Foy Cem.	\$ 7.00
Melvin Higgins, Cain Cem.	2.00
Gus Ruoff, Pawlowski Lot	6.00
Gus Kaufman, Greeley's Corner Cem.	54.00
	<hr/>
Total Expended	\$69.00
Town Reimbursed	69.00

F. E. HOWARD

JOHN SEEKINS, Jr.

HOWARD DRAKE

Selectmen of Palermo

Report of Treasurer

Cash in Treasury, Feb. 19, 1945	\$1,637.57
Received of Selectmen, 1944 tax	8.36
Received of Frank Cooper, snow removal	2.00
Received of A. W. Busher, 1944 forest fire	10.00
Received of E. H. Foster, temporary loan	1,000.00
Received of Raymond Hannan, tuition	18.00
Received of State Treasurer, snow removal	1,920.44
Received of State Treasurer, fire reimbursement	7.26
Received of State Treasurer, dog tax refund	27.82
Received of State Treasurer, State school fund	3,167.32
Received of State Treasurer, school equalization	1,018.00
Received of Town Roads, use of tractor in Summer	222.00
Interest withdrawn from trust funds, perpetual care	69.00
Received of Selectmen, abatement 1944 taxes in hands of lawyer	34.20
Received on Lien Accounts from Selectmen:	
Walter Clark, lien and fee	\$16.28
B. R. Bronn, lien	13.30
Emma Finley, lien and fee	0.76
Grotten Heirs, lien and fee	16.70
Henry Coombs,	25.00
Willard Marston	136.80
I. B. Arnold, lien and fee	70.20
Fred Jordon	2.66
Stanley Powell, lien and fee	54.70
	<hr/>
	\$336.40
Received from Faye M. Jones, Collector:	
1945 taxes	16,473.80

1945 supplementary taxes	57.22
1944 taxes	19.00
Excise tax	239.63
1945 tax	849.39
Abatement	13.90
Received of L. R. Nelson, Collector:	
1943 taxes	102.43
1942 taxes	59.10
1941 taxes	.64
1940 taxes	3.00
1938 taxes	2.00
Abatements	23.61
Total	<u>\$27,322.09</u>

Cr.

Paid Selectmens' Warrants	\$23,130.39
Cash in Treasury	4,104.47
Due from Dept. of Internal (overpayment)	87.23
	<u>\$27,322.09</u>

MRS. BEATRICE SEEKINS

Treasurer

TOWN OF PALERMO

31

Tax Liens

Year	Uncoll.	New Liens	Coll.	Uncoll.
	2 19 45			2 20 45
1945		\$329.53		
1944	\$349.56		\$169.32	\$180.24
1943	132.60		132.60	
1941	46.90		7.09	39.81
1939	24.21		17.91	6.30
1938	42.25			42.25
	\$595.52	\$329.53	\$326.92	\$268.60

Town Property - Ed Thurston	\$ 4.72
- Jessie Emerson	124.75
	<hr/>
	\$129.47

MRS. BEATRICE SEEKINS

Treasurer

Tax Collector's Report

	1945	
Commitment		\$17,715.32
Supplementary		57.22
		<hr/>
Total		\$17,772.54

Collected and Paid Treasurer

Cash	\$17,313.21
Tax Liens	339.51
Supplementary	57.22
Abatements	12.00
Warrant issued to Constable	50.60
	<hr/>
Total	\$17,772.54

	1944	
Delinquent Taxes		\$20.90
Received and Paid to Treasurer		19.00
Abatement		1.90
		<hr/>
		\$20.90

1945 Excise

Excise Collected and Paid Treasurer from March 15, 1945 to Dec. 15, 1945	\$239.63
Excise Receipts on File	239.63

Respectfully submitted,

FAYE M. JONES

Collector

TOWN OF PALERMO

33

1943 Taxes	Due		\$232.58
Collected and paid Treas.		\$102.43	
Abated		1.58	
Uncollected		128.57	232.58
1942 Taxes	Due		195.54
Collected and paid Treas.		58.10	
Abated		10.62	
Uncollected		126.82	195.54
1941 Taxes	Due		164.49
Collected and paid Treas.		.64	
Abated		6.38	
Uncollected		157.47	164.49
1940 Taxes	Due		97.96
Collected and paid Treas.		3.00	
Abated		3.17	
Uncollected		91.79	97.96
1939 Taxes	Due		29.61
Abated		1.85	
Uncollected		27.76	29.61
1938 Taxes	Due		61.04
Collected and Paid Treas.		2.00	
Uncollected		59.04	61.04
1937 Taxes	Due		17.41
1936 Taxes	Due		4.04

L. R. NELSON, Collector

Report of Superintendent of Schools

Resources

Bal. on hand, Feb. 1, 1945	\$ 50.64
Raised by town	4,700.00
State school fund	3,167.32
Equalization	1,018.00
Elementary tuition, Raymond Hannan	18.00

Total

\$8,953.96

Liabilities

Elementary teachers	\$2,751.25
Elementary tuition, China	294.00
Secondary tuition:	
Erskine	\$1,178.61
Liberty	400.00
Albion	150.00
Augusta	165.00
Bingham	125.00

2,018.61

Janitor Service	59.50
Conveyance	2,638.00
Fuel	198.50
Text books and supplies	242.53

Total

\$8,202.39

Bal. on hand Feb. 1, 1946	\$751.57
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TOWN OF PALERMO

35

Repair

Appropriation	none
Expended and carried to summary of accounts	\$6.00

Proposed Budget

Elementary teachers	\$3,000.00
Ele. Tuition	500.00
Sec. Tuition	2,400.00
Janitor Service	100.00
Conveyance	2,700.00
Fuel	225.00
Text books and supplies	250.00
<hr/>	
Total need	\$9,175.00

From balance on hand	\$ 400.00
State School fund	3,167.00
Equalization	1,125.00
*To be raised by the town	4,500.00
<hr/>	
	\$9,192.00
*To be raised for repair	\$ 100.00
*Raise for future construction	1,000.00

Statistics

Enrollment by Towns in School Union 67

Town	Enrollment 1945	Enrollment 1946
Appleton	99	115
Knox	67	70
Liberty	72	71
Montville	75	64
Palermo	66	73
Searsmont	78	80
Washington	86	91

Enrollment by Grades in the Palermo Schools

School	Sub.	1	2	3	4	5	6	7	8	Total
Carr C.	3	1	3	4	5	4	4	1	2	27
Greeley C.	2	1	2	4	9	4	6			28
East P	2	1	3	2	1	1	1	4	3	18
No. of pupils in high school in 1939									12	
No. of pupils in high school now									29	
Conveyance cost per week in 1939									\$46.	
Conveyance cost per week now									76.	

"There are many areas and some whole states where good schools cannot be provided without imposing an undue local tax burden on the citizens. It is essential to provide adequate elementary and secondary schools everywhere, and additional educational opportunities for large numbers of people beyond the secondary level. Accordingly, I repeat the proposal of last year's Budget Message that the federal government provide financial aid to assist the states in assuring more nearly equal opportunities for good education.

"As a part of our total public works program, consideration should be given to the need for providing adequate buildings for schools and other educational institutions. In view of current arrears in the construction of educational facilities, I believe that legislation to authorize grants for educational facilities, to be matched by similar expenditures by state and local authorities, should receive the favorable consideration of Congress."

President Truman

"At this time many towns are making long-range plans for the improvement of school facilities. In some cases these plans contemplate repairs or additions to present structures. In other cases communities are attempting to formulate a building program which will adequately serve the educational needs of the children.

This active interest is most commendable. It is doubtless necessary to point out that this planning should be most thoroughly and carefully done, since in many instances the initial step in construction will, to a large degree, commit the town to an educational pattern for the next fifty of seventy-five years."

Commissioner Gilson

When federal and state funds are available, let's be ready to match them and establish an educational pattern of which we will all be proud.

When you are thinking over the need for a building program, consider the following items and see how the needs are met in our present program. Water supply, toilets, heating system, janitor service, temporary repairs, lighting, playground space and equipment.

The town could provide all the above needs in one school, but it would be impossible to provide those needs in several schools.

Respectfully submitted,

MERLE S. JONES

REPORT OF PUBLIC HEALTH NURSE

Town of Palermo, For Year 1945

GREETINGS:

1945, Victory in war, and we ask ourselves, have we been as faithful in our duties on the home front? Have we given sufficient thought to developing a stronger generation by building healthier bodies, cleaner minds, and better morals? Have we protected our children from communicable diseases? The State Bureau of Health through its Public Health Nursing Service has endeavored to help your community to do these things; by teaching the principles of good health, physically, mentally and morally. Our staff is still depleted but we are trying to maintain these principles.

It gives me pleasure to report the following activities for your town during the year 1945:

22 days were spent in your town carrying out the Public Health Nursing Program. The success of this program is largely due to the splendid cooperation of your Local Health Council.

Home visiting was made to individual families.

1 Child Health Conference was held with an attendance of 12, all receiving physical examinations and immunization against smallpox, diphtheria, and whooping cough.

School work consisted of the annual tuberculin testing in all schools with no active cases of tuberculosis found.

The immunization clinic for protection against Typhoid Fever was repeated this year with approximately 80 children and adults receiving inoculations. This was sponsored by the local Health Council funds with the Bureau of Health supplying the biologicals.

The Palermo Health Committee offered free immunization for diphtheria to all school children and adults. those previously immunized were given one more inoculation as an added protection. 88 were present. It will be necessary to conduct one more clinic to complete those who have had only one inoculation.

Suggested health work for 1946 is as follows:

1. Child Health Conferences, at least 3 for the year.
2. Tuberculin Testing in all schools.
3. Audiometer testing for hearing loss in all schools.
4. Continuation of Local Health Council.
5. Any project which the town as a whole, deems advisable to further the continuance of good health.

Respectfully submitted,

EUNICE S. NOLLETT

Public Health Nurse

VITAL STATISTICS FOR THE YEAR ENDING

FEBRUARY 14, 1946

BIRTHS

Date	Name of Child	Name of Parents	Residence of Parents
Dec. 16, 1901	Forest E. Howard	E. J. and M. E. Howard	Palermo
Apr. 10, 1899	Esther L. Nelson	H. M. and Sarah Nelson	Palermo
June 20, 1945	Beverlee J. Tibbetts	A. J. and Susan Tibbetts	Palermo
June 6, 1876	John P. Sanford	E. A. and Mary Sanford	Palermo
Jan. 28, 1886	Lula Etter Fish	G. W. and Ella Fish	Palermo
Sept. 2, 1945	Bernice G. Merrithew	C. R. and Mildred Merrithew	Palermo
Dec. 16, 1944	Joseph W. Staples	W. D. and Thelma Staples	Palermo
Dec. 24, 1945	Ann E. Roache	R. B. and Eleanor Roache	Palermo

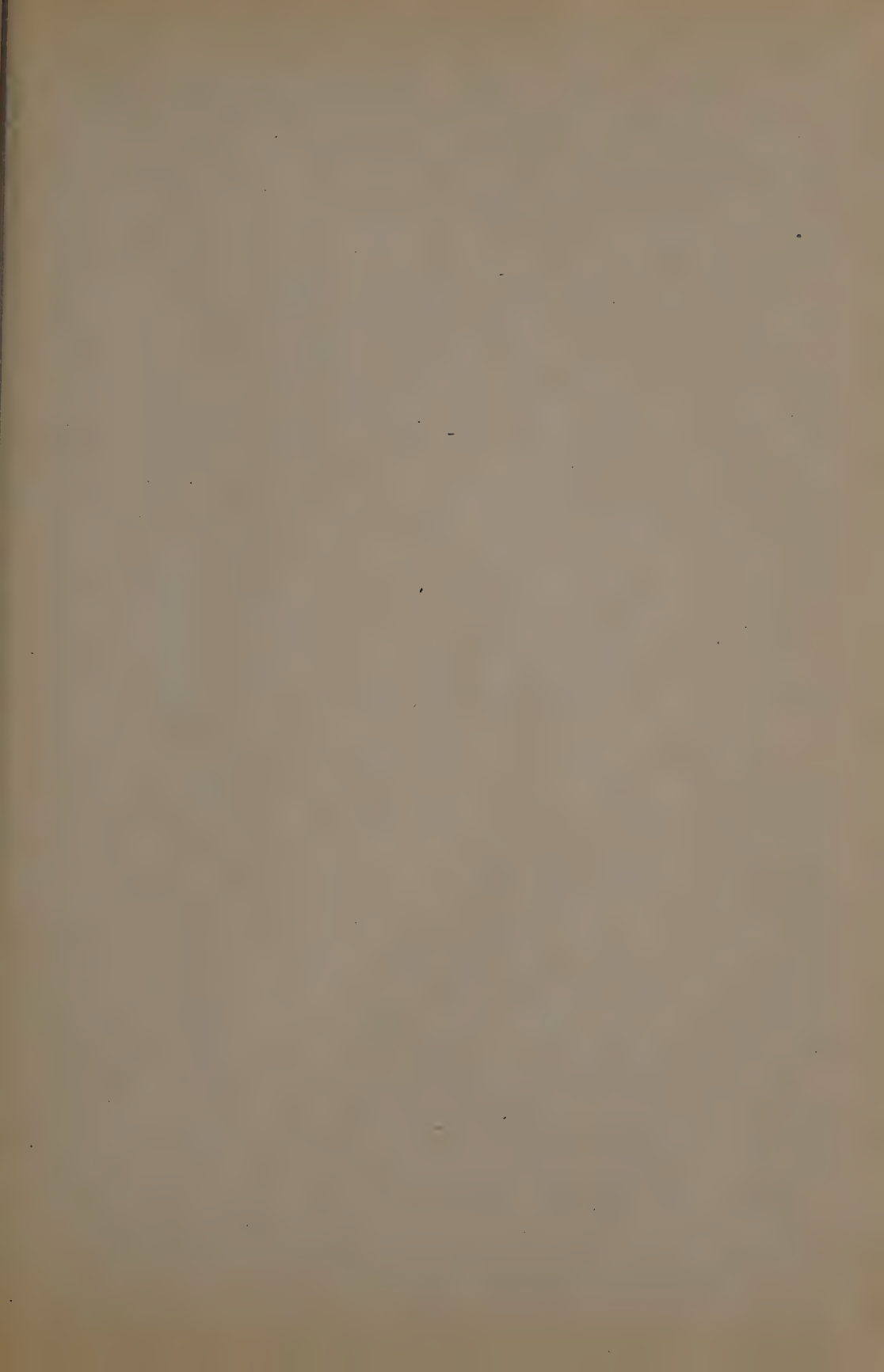
MARRIAGES

Date	Groom	Bride	Place
May 5, 1945	Arnold C. Hamilton	Pearle M. Haskell	Albion
Nov. 9, 1945	Harold T. Lewis	Katherine Snell	Palermo
Nov. 17, 1945	Lawrence M. Glidden	Marie Phillips	Palermo
Dec. 15, 1945	Clayton F. Haskell	Hilma Blenis	Albion

DEATHS

Date	Name	Place	Burial
Dec. 29, 1944	Julia A. Nelson	Augusta	Palermo
May 29, 1945	Maynard V. Nelson	Palermo	China
July 1, 1945	Harriet Chadwick	Palermo	Palermo
July 17, 1945	Eben H. Foster	Palermo	Palermo
1945	Alice L. Rice	Mass.	Palermo
Aug. 22, 1945	Arthur J. Tibbetts		Palermo
Sept. 2, 1945	Mabel Turner	Palermo	Palermo
Oct. 25, 1945	Eliza J. Coombs	Palermo	Palermo
Oct. 27 1945	Mary A. Waer	Palermo	New Jersey
Nov. 5, 1945	Nelson Young	Camden	Palermo
Aug. 17, 1945	Arther Leslie	Palermo	Palermo
Feb. 3, 1946	Everett S. Hannan	Palermo	Palermo
			G. M. CROMMETT, Town Clerk

TOWN OF PALERMO



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